

Sales Counter

REGD. GOA-5

Panaji, 13th December, 2000 (Agrahayana 22, 1922)

SERIES II No. 36

OFFICIAL GAZETTE



GOVERNMENT OF GOA

EXTRAORDINARY No. 3

GOVERNMENT OF GOA

Department of Finance

Revenue & Expenditure Division

Notification

No. 5/10/2000-Fin (R & C) (21)

In exercise of the powers conferred by sub-section (1) of section 10A of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter called the "said Act"), the Government of Goa, having considered it necessary so to do in the public interest, hereby exempts the sales of Asphalt (Bitumen) made by any dealer registered under the said Act, from the payment of sales tax payable under the said Act to the extent it exceeds 12% of a rupee.

This notification shall come into force with immediate effect.

By order and in the name of the Governor of Goa.

Yvonne Cunha, Under Secretary (Fin. Exp.).

Panaji, 13th December, 2000.

Notification

No. 5/10/2000-Fin (R & C) (20)

In exercise of the powers conferred by sub-section (1) of section 10A of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter called the "said Act"), the

Government of Goa, having considered it necessary so to do in the public interest, hereby exempts the sales of paraffin wax made by any dealer registered under the said Act, from the payment of sales tax payable under the said Act to the extent it exceeds 3 paise in a rupee, subject to the conditions specified here below:-

- (1) The purchasing dealer should hold a certificate of registration under the said Act which should be in force on the date of the transaction.
- (2) The goods purchased should be industrial input i.e. raw material for use by him in the manufacture of goods.
- (3) The goods purchased should be used within the State of Goa and should be properly accounted in the books of the purchaser.
- (4) The selling dealer should furnish to its appropriate assessing authority, a declaration in the Form appended herebelow issued by the purchasing dealer.
- (5) In the event of the purchasing dealer committing breach of any of the conditions of this notification he shall be liable for penalty not exceeding one-and-half-times of the amount of tax which would result if the goods sold were subject to sales tax at full rate leviable under the said Act at the time of this purchase.

This notification shall come into force with immediate effect.

Original/Duplicate/Triplicate/Quadruplicate.

I/We hereby further declare that whatever is stated above
is true to the best of my knowledge and belief.

FORM

(See Notification No. dated issued
under sub-section (1) of section 10A of the Goa Sales Tax Act,
1964 (Act 4 of 1964).

Place:

Signature

Date:

Status

I, (name and designation or status)
of M/s. (name and address of purchasing dealer),
on behalf of the said purchaser, do hereby declare that:-

Name and address of the purchasing dealer:

(1) *I am/*We are registered dealer holding certificate of
registration No. which is in force on the date of
the transaction.

(2) The goods specified in the bill/invoice/*cash memoran-
dum No. date of M/s. holder
of registration certificate No. granted by
ward are properly recorded in our books of accounts.

(3) The goods purchased by me/us and covered by
bill/invoice/cash memorandum mentioned above are for
use by our unit/industry in manufacture within the State
of Goa as raw material.

(4) I am/We are fully aware that reduction of tax on trans-
actions as above is subject to the conditions set out
in the said notification. I certify that the said conditions
will be complied with by me/purchaser.

N.B.: To be issued quadruplicate. The original and duplicate
should be made over by the purchasing dealer to the selling
dealer out of which the original shall be furnished to selling
dealer's Assessing Authority for claiming reduction of tax.
The duplicate shall be retained by the selling dealer for
his record. The triplicate shall be sent by the purchasing
dealer immediately on issue of the declaration to his
Assessing Officer. The quadruplicate shall be retained by
the purchasing dealer for his record.

By order and in the name of the Governor of Goa.

Yvonne Cunha, Under Secretary (Fin. Exp.).

Panaji, 13th December, 2000.